



INSTRUCTIONS FOR COMPLETING AND FILING THE ANNUAL PRUSF ASSESSMENT TRUE-UP FISCAL YEAR 2023-2024

I. Filing Requirements and General Instructions

A. Introduction

The annual true up is the reconciliation of revenues and Puerto Rico Universal Service Fund (PRUSF) assessments of the previous calendar year.

The PRUSF Annual True-up Form shall be used to report end of previous fiscal year reconciliations to actual data; and are to be used if a company has filed estimated data (in Carrier Remittance Worksheets of all or any month) which needs to be trued up to actual data at the end of the fiscal year or to report minor adjustments to revenue and assessment data, such as uncollectibles.

Pursuant to Act No. 34 of June 9 of 2017, (Act 34), which amended Article III-7 (C)(6) of Law 213, the Bureau can serve as the Administrator of the Puerto Rico Universal Service Fund and supervise disbursements to eligible telecommunications companies and supported services. As Administrator, it will perform all the PRUSF management and administration functions in accordance with the Law 213 and the Puerto Rico USF Rules.

B. Changes Affecting the Annual True-Up Form

The form for reporting the 2021-2022 year includes the e-mail address it can be filed to, if reporting the fiscal year 2021-2022 does not include payment by check (*see filing instructions on pages 4 and 5 of these instructions*). As before, the form can be downloaded, filled, and signed in its Excel version electronically. At the bottom of Sections 1 to 4, the form has additional fields for companies to sum and report totals of monthly revenues and assessments under both “***Previously Reported***” and “***Actuals***”.

In its electronic form, contents of the form shall not be edited nor altered.

C. Who Should File

The Annual True-Up form shall be filed by all Bureau certified and registered telecommunications companies. Companies under the ***de minimis*** exemption during the previous fiscal year are required to file an Annual True-Up Form, to reconcile their estimated revenues to their actual revenues, to



GOVERNMENT OF PUERTO RICO

Telecommunications Bureau of Puerto Rico
Puerto Rico Universal Service Fund (PRUSF)

prove their eligibility to the exemption.

D. When and Where to File

The PRUSF Annual True-Up form shall be filed to the Bureau on or before the 15th day of August, following the previous fiscal year. **The form reporting the 2021-2022 fiscal year shall be filed no later than Monday, August 15, 2022.** The form can be filed according to the Bureau's current electronic filing procedures or mailed or delivered physically if payment by check needs to be included with it.

II. Instructions for Completion of the Annual True-Up Form

Please use the form that corresponds to the fiscal year being reported. If downloaded in its electronic form, contents of the form shall not be edited nor altered.

All information provided on the form must be legible and printed in black or blue ink or typed. Questions regarding completing this form and its instructions may be directed to the Bureau's Division of Compliance and/or the PRUSF Administrator. Questions about the form can be sent by e-mail to: correspondencia@jrtpr.pr.gov

Company Information:

Companies filing the Annual True-Up form shall provide the following information:

Company Name: Enter the company name that identifies the filing entity and any doing business as (d/b/a) names (if applicable), as certified or registered by the Bureau.

Address: Enter the complete mailing address of the corporate headquarters of the carrier including street address, city, state, zip, suite numbers, floor, etc.

Telephone Number (of contact person): Enter the telephone number of the company's designated contact person.

E-Mail (contact person): Enter the E-Mail address of the company's designated contact person. The contact person should be able to provide worksheet clarification of the Annual True Up form and serve as the first point of contact for the PRUSF administrator.

Sections 1 through 5:

Completing this area of the form is only required for companies who filed Carrier Remittance Worksheets to report revenues and assessments during the fiscal year being reported; and, **not required** for companies under the *de minimis* exemption during the previous fiscal year.



GOVERNMENT OF PUERTO RICO

Telecommunications Bureau of Puerto Rico
Puerto Rico Universal Service Fund (PRUSF)

Under **Previously Reported**:

Section 1. Revenues: shall contain the same amount of revenue reported in line 18 of the Carrier Remittance Worksheet that was filed for each month reported. The field for “**Totals**” (at the bottom of the column) shall contain the sum of the twelve-monthly revenues reported in this section.

Section 2. Assessment: shall contain the same amount of assessment reported in line 20 (PRUSF Gross Remittance) or, if applicable, line 23 (Net PRUSF Remittance) of the Carrier Remittance Worksheet that was filed for each month reported.

Example: The line for the month of **July 2018** shall contain the revenue and assessment that was reported in lines 18 and 20 (or 23), respectively, of the Carrier Remittance Worksheet that was filed for the month of **July 2018**.

The field at the bottom of this column for “**Totals**” shall contain the sum of the twelve-monthly assessments reported in this section.

Under **Actuals**:

Section 3. Revenues: shall contain the actual revenue the company generated for the same month. If the amount of the actual revenue is the same as the previously reported revenue in **Section 1**, write the same amount in this section. The field at the bottom of the column for “**Totals**” shall contain the sum of the twelve “actual” monthly revenues reported in this section.

Section 4. Assessment: shall contain the revised assessment of the actual revenue reported in **Section 3** for the same month. If the amount of the actual assessment is the same as the previously reported assessment in **Section 2**, write the same amount in this section. The field at the bottom of the column for “**Totals**” shall contain the sum of the twelve “actual” monthly assessments reported in this section.

Section 5. Difference: If there is no difference between the assessments in **Section 2** and **Section 4**, write or type cero (0). Any difference between the two sections should be written or typed in Section 5. If the assessment in Section 4 is **higher** than the assessment in Section 2, then the difference shall be written as a positive number. If the assessment in section 4 is **lower** than the assessment in Section 2, then the difference shall be identified as a negative number, using a minus sign or parenthesis.

Total Fiscal Year True-Up Amount: shall contain the sum of the amounts entered in **Section 5**.



GOVERNMENT OF PUERTO RICO

Telecommunications Bureau of Puerto Rico
Puerto Rico Universal Service Fund (PRUSF)

Difference. A positive number represents payment due to the PRUSF, while a negative number represents a credit due to the filing company.

True-Up requirement for Companies under the *de minimis* exemption:

Companies which filed the *de minimis* exemption form for the fiscal year to be reported (per Section 12.4 of the Universal Service rules, Regulation # 7795), only need to complete **Sections 6, 7 and 8** of the Annual True-Up Form, to reconcile their estimated revenues to their actual revenues, to prove their eligibility to the exemption.

Section 6. Revenues in Exemption Request: shall contain the same amount of revenue reported as “*Projected Fiscal Period Revenues*” in Line 1 of the De Minimis exemption form.

Section 7. Actual Revenues: shall contain the actual revenue the company generated for the same fiscal year. If the actual revenue does not exceed \$25,000.00, the company will remain eligible for the De Minimis exemption.

Section 8. Assessment due: shall only be completed if the company’s actual revenues in **Section 7** exceed \$25,000.00. If applicable, Section 8 shall contain the company’s actual revenue assessment amount, calculated from the PRUSF’s assessment rate for the fiscal year being reported; and said amount represents payment due to the PRUSF.

Certification of Annual True-Up form:

Officer Name Information

Enter date, officer name, officer signature, and officer title. The officers’ signature attests to the accuracy of all information on the Annual True-Up form.

Contact Name Information

Enter date, contact name, contact phone and contact title. The contact person should be able to provide worksheet clarification and serve as the first point of contact for the PRUSF administrator.

Electronic or digital Signature

If the form is filled and filed electronically, in the “**Signature**” field, typing a complete name, the word “*signed*” or inserting digital signatures of the *Officer* and *Contact Person* will be considered as official signatures in the form.



GOVERNMENT OF PUERTO RICO

Telecommunications Bureau of Puerto Rico
Puerto Rico Universal Service Fund (PRUSF)

III. Filing of Annual True-Up form and Payment Method

The form may be electronically filed **in pdf form**. If filed electronically or by e-mail, it shall include proof of electronic payment or transfer of funds, if applicable. If filed by e-mail, the current e-mail address is:

radicacionesnet@irtpr.pr.gov

If the form needs to be physically mailed or delivered with a check payment, it can be mailed or personally delivered to the following address:

Telecommunications Bureau of Puerto Rico
Attn: PRUSF Administrator
500 Ave. Roberto H. Todd
(Pda. 18 – Santurce)
San Juan, PR 00907-3941

Please see **Appendix A** of these instructions ("PRUSF Payment Information") for additional details on filing payments to the PRUSF.



GOVERNMENT OF PUERTO RICO

Telecommunications Bureau of Puerto Rico
Puerto Rico Universal Service Fund (PRUSF)

Appendix A

PRUSF PAYMENT AND WORKSHEET SUBMISSION INFORMATION

Payments may be made by check or transmitted via electronic funds transfer. Please send both the Carrier Remittance Worksheet and payment to the bank. Payments should be transmitted as follows:

For Payments by Check:

Regular Mail:

Telecommunications Bureau of PR
Attn. Universal Service Fund Administrator (PRUSF)
500 Roberto H. Todd Ave.
(Pda. 18 - Santurce)
San Juan, Puerto Rico 00907-3941

Overnight delivery:

Telecommunications Bureau of PR
Attn. Universal Service Fund Administrator (PRUSF)
500 Roberto H. Todd Ave.
(Pda. 18 - Santurce)
San Juan, Puerto Rico 00907-3941

For Electronic Funds Transfers:

Identify the transmittal as:

"Junta Reglamentadora de Telecomunicaciones
de PR (DBA Negociado de Telecomunicaciones de PR)"

ABA #: 021502011

Account #: 030057159

For bank or wire transfer:

ABA #: 021502011

account #: 030057159

Swift #: BPPRPRSX

Please Note: For electronic payments, the original Carrier Remittance Worksheet and a copy of the electronic payment or fund transfer evidence should be sent to:

Telecommunications Bureau of Puerto Rico
Attn. Universal Service Fund Administrator (PRUSF)
500 Ave. Roberto H. Todd,
(Pda. 18 – Santurce)
San Juan, PR 00907-3941

THIS PAGE LEFT INTENTIONALLY BLANK